

EXHIBIT A

PHILLIPS, GOLDMAN & SPENCE, P.A.

INVOICES BY TIME AND INDIVIDUAL

**FOR THE TIME PERIOD
SEPTEMBER 1, 2005
THROUGH SEPTEMBER 30, 2005**

Phillips, Goldman & Spence, P.A.
1200 N. Broom Street
Wilmington, DE 19806
(302) 655-4200
EI #: 51-0328786

December 15, 2005

Swidler Berlin, LLP
Richard H. Wyron
3000 K. Street, NW
Suite 300
Washington DC 20007

File WRG-AUS/JCP
Invoice number 60306

Re: W. R. Grace & Co.
David T. Austern
Case No.: 01-01139 (RLB)

Subtotal for FEES only:	09/30/05	\$6,258.00
Subtotal for COSTS only:	09/30/05	\$95.26
-----		-----
CURRENT PERIOD FEES AND COSTS:		09/30/05 \$6,353.26

Please remit duplicate copy with payment. Thank you.

Phillips, Goldman & Spence, P.A.

Page 2

December 15, 2005

Swidler Berlin, LLP

File WRG-AUS/JCP
Invoice number 60306

Re: W. R. Grace & Co.
David T. Austern

SERVICES	HOURS	AMOUNT
LITIGATION	16.7	5,845.00
FEE/EMPLOYMENT APPLICATIONS	2.3	387.00
CASE ADMINISTRATION	0.2	26.00
Subtotal for FEES only: 09/30/05	19.2	\$6,258.00

RATE	SUMM	HOURS			
350.00	JCP	17.10	17.10	5,985.00	0.00
130.00	CAH	2.10	2.10	273.00	0.00
Totals		19.20	19.20	6,258.00	0.00

Sort Fields:
Grouping code (Paginate)
Client code (Subtotals)
Actual employee code
Transaction date

Range Fields:
Client code I WRG - WRG
Invoice Number I 60306 - 60306

WRG	CASE ADMINISTRATION	C1 code Grouping code description	Act Emp	Trans Date	Transaction description	Billable Hours	Billable Dollars	Grp Cd
		CAH 09/29/05 Merge original signatures into filed documents.				0 .20	26.00	Ca
						0 .20	26.00	
						0 .20	26.00	

WRG-AUS	CL Code Grouping code description	Act Emp	Trans Date	Transaction description	Billable Hours	Billable Dollars	Grp Cd
WRG	LITIGATION	JCP	09/01/05	Review of miscellaneous pleadings and 2 Orders; e-mail to Roger Frankel and Rich Wyron re: Ernst & Young (Canada) Inquiry.	0.30	105.00	Li
WRG	LITIGATION	JCP	09/02/05	Review of Debtors' 8/29/05 Hearing Presentation Materials (.3); review of Debtors' 13th, 14th and 15th Omnibus Objections to Claims (.4); review of miscellaneous pleadings (.3).	1.00	350.00	
WRG	LITIGATION	JCP	09/06/05	Review of miscellaneous pleadings (voluminous).	0.20	70.00	
WRG	LITIGATION	JCP	09/07/05	E-mail from counsel for Debtor with enclosure; review of enclosure (2 Stipulations); review of Certain Insurer's Motion for Access to 2019 Exhibits.	0.40	140.00	
WRG	LITIGATION	JCP	09/08/05	Review of 8/29/05 Hearing Transcript (.1); review of miscellaneous pleadings (.2); e-mail from Rick Wyron with enclosure; review of Stipulation re: OneBeacon's Proof of Claim; review of Certification of Counsel (.3); e-mail from counsel for Personal Injury Committee (.3).	0.90	315.00	
WRG	LITIGATION	JCP	09/10/05	Review of Creditors' Committee Joinder re: Staying Actions against Montana (.3); review of Debtors' Motion to Shorten Time (.1); review of Debtors' Notice of Emergency Motion/Memo for Leave to Take Discovery of Claimants' Attorneys with Exhibits (.5).	0.90	315.00	
WRG	LITIGATION	JCP	09/12/05	Review of Property Damage Committee's Motion to Retain Special Counsel with Exhibits (.3); Letter from Kirkland and Ellis to DOJ (.2); review of CNA's Objections to Modified Plan (1.0).	1.50	525.00	
WRG	LITIGATION	JCP	09/13/05	Review of miscellaneous pleadings and Orders (including Property Damage Committee's Order to Shorten Time re: Motion to Employ Special Counsel); review of Order Appointing Mediator.	0.30	105.00	
WRG	LITIGATION	JCP	09/14/05	Review of miscellaneous pleadings and 4 Orders (including Discovery Mediator Order); review of Baena Affidavit; review of Amended Runyan Affidavit.	0.40	140.00	
WRG	LITIGATION	JCP	09/15/05	Review of miscellaneous pleadings; review of Reaud, Morgan's, Baron and Budds' and Silber Pearlman's Response to Debtors' Motion to Shorten Time for Discovery Motion as to Plaintiff's counsel; review of Property Damage Committee's Motion to Strike Debtors' 15 Omnibus Objection.	0.50	175.00	
WRG	LITIGATION	JCP	09/16/05	Review of miscellaneous pleadings; review of Dies and Hile's Joiner in Property Damage Committee's Motion to Strike 15th Omnibus Objection; review of Debtors' Emergency Motion to Set Property Damage Committee's Motion for Hearing on 9/26/05; review of Order Setting Status Conference.	0.50	175.00	

LEGALMASTER MIRC For Transactions -Fees-						
Cl. Code Grouping	code description	Act	Trans	Billable	Billable	Grp
WRG	LITIGATION	JCP	09/17/05 Review of Baron and Budd's and Silber Pearlman's Response to Insurer's Motion for Access.	0.20	70.00	Cd
WRG	LITIGATION	JCP	09/17/05 Review of Debtors' Notice of Withdrawal of Emergency Motion to Set Hearing on Property Damage Committee's Motion to Strike Debtors' 15 Omnibus Objection (.2); review of Debtor's New Exhibits to 15th Omnibus Objection (extremely voluminous (.5)); review of Maryland Casualty's Joinder in Insurers' Motion for Access to 2019 Statements (.2); review of Reaud Morgan's Response Opposing Insurers' Motion for Access to 2019 Statements (.2); review of miscellaneous Pleadings (.3); review of Personal Injury Committee's Objection to insurers' Motion for Access to 2019 Statements (.2); review of Debtors' Objection to PD Committee's Motion to Retain Special Counsel (Runyan) (.2).	1.80	630.00	
WRG	LITIGATION	JCP	09/20/05 Review of final version of Personal Injury Questionnaire (.3); review of Agenda for 9/25/05 Hearing (.1); review of Dies and Hiles Response to Debtors' Emergency Motion to Set Property Damage Committee's Motion to Strike for Hearing on 9/26/05 (.2); review of Agenda for 9/26/05 Hearing (.1); review of Debtors' Complaint for Declaratory and Injunctive Relief Against NJDEP (.2).	0.90	315.00	
WRG	LITIGATION	JCP	09/21/05 Review of miscellaneous pleadings (.2); review of Property Damage Committee's Objection to Debtors' Emergency Motion (.2); review of Chris Park's Response to Debtors' Motion to Take Discovery of Plaintiff's counsel (.1); review of Debtors' Objection to Property Damage Committee's Motion to Retain Special counsel; review of Personal Injury Committee's Objection to Debtors' Motion to take Discovery of plaintiff's counsel (.2); review of Order re: Debtors' 15th Omnibus Objection (.1); review of Order Denying Debtors' Emergency Motion to Set Property Damage Committee's Motion to Strike for 9/26/05 Hearing (.1).	0.90	315.00	
WRG	LITIGATION	JCP	09/22/05 Review of Amended Agenda for 9/26/05 Hearing; review of Reaud Morgan's Motion to Modify Personal Injury CMO; review of miscellaneous pleadings and Order; review of Gibson Law Firm's, Chris Parks' and Personal Injury Committee's Objections to Discovery of Plaintiff's counsel.	0.70	245.00	
WRG	LITIGATION	JCP	09/23/05 Review of 2nd Amended Runyan affidavit; review of Order Denying Pacificorp's Motion to File Late Proof of Claim; review of Amended Agenda for 9/26/05 Hearing; review of miscellaneous pleadings and Order.	0.40	140.00	
WRG	LITIGATION	JCP	09/24/05 Review of Debtors' Motion to Enjoin NJDEP; review of Debtors' Complaint for Declaration and Injunctive Relief against NJDEP.	0.40	140.00	
WRG	LITIGATION	JCP	09/26/05 Review of miscellaneous pleadings (.7); review of Order re: Debtors' 13 Objection to Claims (.3); conference with Rick	4.10	1,435.00	

CL Code Grouping code description			Act Emp	Trans Date	transaction description	Billable Hours	Billable Dollars	G_Pt Cd
WRG	LITIGATION	JCP	09/27/05	Review of miscellaneous pleadings and Order.	0.10	35.00		
WRG	LITIGATION	JCP	09/28/05	Review of miscellaneous pleadings and 4 Orders; review of Order Allowing Speight and Runyan to Withdraw Claims; Review of Orders (2) Stipulating to OneBeacon and Seaton's proofs of claims.	0.20	70.00		
WRG	LITIGATION	JCP	09/29/05	Review of miscellaneous pleadings.	0.10	35.00		
					16.70	5,845.00		
					16.70	5,845.00		
					16.70	5,845.00		

Case 01-01139-AMC Doc 11476-3 Filed 01/03/06 Page 8 of 10

C1 Code Grouping code description				Act Emp	Trans Date	Transaction description	Billable Hours	Billable Dollars	Gtr Cd
WRG	FEE/EMPLOYMENT APPLICATIONS	CAH	09/02/05	Download, file and serve Certificate of No Objection for two Fee Applications for CIBC and Swidler.			0.20	26.00	fa
WRG	FEE/EMPLOYMENT APPLICATIONS	CAH	09/13/05	Verify numbers for 4th Quarterly Fee Order were correct; draft Certificate of No Objection for same.			0.40	52.00	
WRG	FEE/EMPLOYMENT APPLICATIONS	CAH	09/14/05	File Certificate of No Objection for Davis Austern and Swidler Berlin's Quarterly Fee Applications.			0.30	39.00	
WRG	FEE/EMPLOYMENT APPLICATIONS	CAH	09/14/05	Scan file and serve Certificate of No Objection for Phillips, Goldman & Spence 4th Quarterly Fee Application.			0.40	52.00	
WRG	FEE/EMPLOYMENT APPLICATIONS	CAH	09/16/05	Download and file Fee Application of CIBC for July.			0.30	39.00	
WRG	FEE/EMPLOYMENT APPLICATIONS	CAH	09/26/05	Reconcile payments.			0.30	39.00	
							1.80	247.00	
WRG	FEE/EMPLOYMENT APPLICATIONS	JCP	09/13/05	Review of, revise and execute Certificate of No Objection re: Phillips, Goldman & Spence 4th Quarterly Fee Application; conference with Celeste A. Hartman; e-mail from Celeste A. Hartman.			0.40	140.00	
							0.40	140.00	
							2.30	387.00	
							19.20	6,258.00	

30 records printed.

EXHIBIT B

PHILLIPS, GOLDMAN & SPENCE, P.A.

EXPENSE RECORDS

**FOR THE TIME PERIOD
SEPTEMBER 1, 2005
THROUGH SEPTEMBER 30, 2005**

Phillips, Goldman & Spence, P.A.

December 15, 2005

Swidler Berlin, LLP

File WRG-AUS/JCP
Invoice number 60306

Re: W. R. Grace & Co.
David T. Austern

COSTS ADVANCED

09/01/05	Federal Express	30.75
09/01/05	Long distance phone charges	38.40
09/09/05	Photocopies	3.90
09/14/05	Postage	1.21
09/30/05	Check No.: 29118 - John C. Phillips, Jr. - reimbursements (lunch meeting before Hearing).	15.00
09/30/05	Check No.: 29118 - John C. Phillips, Jr. - reimbursements (parking).	6.00
Subtotal for COSTS only: 09/30/05		\$95.26